

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Western Wayne Schools (8355)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$476,915	\$490,273	\$502,078	\$454,230	-1.21%	-9.53%
Non - Certified Salaries	120	\$162,218	\$178,790	\$186,656	\$209,443	6.60%	12.21%
Group Health Insurance	222	\$54,299	\$54,181	\$53,561	\$55,479	0.54%	3.58%
Teacher Retirement Fund, After 7-1-95	216	\$38,694	\$39,617	\$41,253	\$48,013	5.54%	16.39%
Operational Supplies	611	\$37,964	\$56,850	\$37,539	\$33,126	-3.35%	-11.76%
Social Security Certified	212	\$29,066	\$29,479	\$30,506	\$26,956	-1.87%	-11.64%
Public Employees Retirement Fund	214	\$20,510	\$24,202	\$26,084	\$26,952	7.07%	3.33%
Social Security Noncertified	211	\$9,818	\$11,436	\$12,762	\$14,443	10.13%	13.17%
Severance/Early Retirement Pay	213	\$10,189	\$9,345	\$11,289	\$14,059	8.38%	24.54%
Repairs and Maintenance Services	430	\$2,082	\$1,307	\$5,962	\$9,823	47.39%	64.76%
Workers Compensation Insurance	225	\$3,362	\$4,014	\$5,340	\$6,310	17.04%	18.16%
Other Professional and Technical Services	319	\$5,963	\$7,779	\$5,117	\$4,129	-8.78%	-19.30%
Dues and Fees	810	\$1,425	\$1,845	\$1,764	\$3,325	23.59%	88.49%
Other Group Insurance Authorized by Statute	224	\$2,269	\$3,202	\$3,331	\$2,928	6.59%	-12.08%
Travel	580	\$945	\$1,629	\$1,501	\$2,063	21.56%	37.38%
Group Life Insurance	221	\$1,240	\$1,457	\$1,457	\$1,378	2.68%	-5.40%
Other Employee Benefits	241 - 290	\$0	\$0	\$500	\$1,000	NA	100.00%
Official Bond Premiums	525	\$807	\$307	\$307	\$307	-21.46%	0.00%
Library Books	640	\$830	\$166	\$254	\$284	-23.52%	11.81%
Periodicals	650	\$50	\$50	\$0	\$120	24.47%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$10	\$14	\$13	\$33	34.79%	163.25%
Student Instructional Support Total		\$858,655	\$915,942	\$927,274	\$914,401	1.58%	-1.39%
Student Academic Achievement							
Certified Salaries	110	\$3,056,239	\$3,163,851	\$3,134,763	\$3,220,642	1.32%	2.74%
Non - Certified Salaries	120	\$536,302	\$483,282	\$495,439	\$428,100	-5.48%	-13.59%
Group Health Insurance	222	\$212,301	\$212,339	\$283,326	\$341,604	12.63%	20.57%
Social Security Certified	212	\$214,749	\$222,146	\$229,968	\$235,120	2.29%	2.24%
Teacher Retirement Fund, After 7-1-95	216	\$177,142	\$198,919	\$207,622	\$216,179	5.10%	4.12%
Textbooks	630	\$47,238	\$72,532	\$115,197	\$131,764	29.23%	14.38%
Operational Supplies	611	\$147,898	\$152,153	\$154,496	\$130,110	-3.15%	-15.78%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Pre-2008 Object Code - Temporary Salaries	130	\$49,758	\$74,911	\$111,983	\$115,304	23.38%	2.97%
Transfer Tuition to Other School Corps Within State	561	\$82,536	\$79,680	\$44,386	\$86,267	1.11%	94.35%
Computer Hardware	741	\$136,678	\$87,038	\$62,935	\$71,295	-15.02%	13.28%
Severance/Early Retirement Pay	213	\$60,882	\$49,357	\$64,202	\$63,947	1.24%	-0.40%
Other Professional and Technical Services	319	\$32,007	\$41,728	\$38,217	\$52,155	12.98%	36.47%
Workers Compensation Insurance	225	\$28,730	\$34,272	\$42,718	\$47,519	13.41%	11.24%
Repairs and Maintenance Services	430	\$16,880	\$29,769	\$49,040	\$45,341	28.02%	-7.54%
Connectivity	744	\$12,546	\$11,216	\$31,239	\$35,695	29.88%	14.26%
Teacher Retirement Fund, Prior to 7-1-95	215	\$40,207	\$37,385	\$36,964	\$35,350	-3.17%	-4.36%
Public Employees Retirement Fund	214	\$42,274	\$39,566	\$34,786	\$33,455	-5.68%	-3.83%
Social Security Noncertified	211	\$36,576	\$34,171	\$34,131	\$29,568	-5.18%	-13.37%
Other Employee Benefits	241 - 290	\$0	\$0	\$12,500	\$27,000	NA	116.00%
Travel	580	\$3,344	\$4,508	\$7,332	\$18,240	52.83%	148.76%
Instructional Programs Improvement Services	312	\$23,855	\$23,601	\$35,749	\$16,068	-9.41%	-55.05%
Other Group Insurance Authorized by Statute	224	\$12,673	\$13,130	\$13,436	\$13,380	1.37%	-0.42%
Library Books	640	\$9,264	\$8,507	\$7,668	\$10,164	2.34%	32.54%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$438,580	\$152,083	\$12,521	\$7,500	-63.84%	-40.10%
Group Life Insurance	221	\$5,899	\$6,744	\$6,634	\$6,284	1.59%	-5.28%
Professional Development	748	\$4,868	\$1,200	\$16,800	\$5,185	1.59%	-69.13%
Instruction Services	311	\$0	\$0	\$0	\$3,750	NA	NA
Periodicals	650	\$1,995	\$1,916	\$896	\$1,213	-11.69%	35.36%
Unemployment Insurance	230	\$0	\$0	\$0	\$582	NA	NA
Other Technology Hardware	746	\$7,155	\$0	\$0	\$0	-100.00%	NA
Content	747	\$0	\$14,125	\$0	\$0	NA	NA
Wireless Equipment	743	\$0	\$11,370	\$0	\$0	NA	NA
Equipment	730	\$4,603	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$2,837	\$3,156	\$3,115	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$5,446,016	\$5,264,655	\$5,288,066	\$5,428,783	-0.08%	2.66%
Overhead and Operational							
Non - Certified Salaries	120	\$620,217	\$602,872	\$654,208	\$648,595	1.12%	-0.86%
Cleaning Services	420	\$278,323	\$84,501	\$342,915	\$355,222	6.29%	3.59%
Other Professional and Technical Services	319	\$307,509	\$502,961	\$289,628	\$274,577	-2.79%	-5.20%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$196,161	\$189,051	\$198,132	\$212,129	1.98%	7.06%
Certified Salaries	110	\$127,364	\$127,663	\$132,625	\$191,376	10.72%	44.30%
Light and Power - Other Than Heating and Cooling	625	\$179,424	\$197,987	\$175,339	\$139,519	-6.10%	-20.43%
Operational Supplies	611	\$126,355	\$122,275	\$125,096	\$106,199	-4.25%	-15.11%
Vehicles	731	\$77,820	\$76,078	\$93,550	\$73,378	-1.46%	-21.56%
Insurance	520	\$66,721	\$75,154	\$75,037	\$72,025	1.93%	-4.01%
Public Employees Retirement Fund	214	\$55,661	\$56,765	\$61,595	\$63,816	3.48%	3.61%
Equipment	730	\$11,019	\$0	\$66,690	\$62,610	54.39%	-6.12%
Group Health Insurance	222	\$32,956	\$46,457	\$51,780	\$50,869	11.46%	-1.76%
Social Security Noncertified	211	\$47,267	\$45,164	\$48,491	\$49,177	1.00%	1.42%
Repairs and Maintenance Services	430	\$55,383	\$74,753	\$47,763	\$46,486	-4.28%	-2.67%
Heating and Cooling for Buildings - Gas	622	\$74,195	\$81,562	\$70,235	\$43,264	-12.61%	-38.40%
Gasoline and Lubricants	613	\$95,950	\$59,424	\$58,253	\$37,545	-20.91%	-35.55%
Severance/Early Retirement Pay	213	\$27,434	\$28,442	\$26,312	\$32,234	4.11%	22.51%
Teacher Retirement Fund, After 7-1-95	216	\$13,373	\$13,404	\$13,926	\$20,094	10.72%	44.30%
Telephone	531	\$9,012	\$14,905	\$8,728	\$18,765	20.13%	115.00%
Water and Sewage	411	\$16,112	\$15,170	\$13,424	\$14,964	-1.83%	11.48%
Removal of Refuse and Garbage	412	\$11,439	\$12,654	\$12,469	\$12,096	1.41%	-2.99%
Social Security Certified	212	\$8,055	\$7,896	\$8,008	\$11,064	8.26%	38.17%
Printing and Binding	550	\$18,534	\$15,006	\$11,467	\$10,372	-13.51%	-9.55%
Dues and Fees	810	\$8,017	\$8,071	\$8,752	\$8,695	2.05%	-0.65%
Workers Compensation Insurance	225	\$4,321	\$6,207	\$7,709	\$8,607	18.80%	11.65%
Travel	580	\$7,418	\$6,108	\$6,174	\$6,809	-2.12%	10.29%
Postage and Postage Machine Rental	532	\$6,832	\$4,999	\$4,435	\$6,121	-2.71%	38.01%
Rentals	440	\$4,097	\$3,441	\$3,702	\$2,776	-9.27%	-25.01%
Other Group Insurance Authorized by Statute	224	\$2,159	\$2,133	\$2,125	\$2,282	1.39%	7.35%
Advertising	540	\$1,884	\$3,766	\$2,477	\$2,047	2.11%	-17.34%
Group Life Insurance	221	\$1,316	\$1,487	\$1,495	\$1,455	2.53%	-2.71%
Teacher Retirement Fund, Prior to 7-1-95	215	\$774	\$784	\$784	\$839	2.04%	6.95%
Official Bond Premiums	525	\$1,509	\$733	\$808	\$508	-23.81%	-37.11%
Other Employee Benefits	241 - 290	\$0	\$0	\$500	\$500	NA	0.00%
Periodicals	650	\$375	\$368	\$207	\$436	3.84%	110.69%
Library Books	640	\$200	\$225	\$220	\$230	3.56%	4.55%
Tires and Repairs	612	\$10,620	\$0	\$5,258	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational Total		\$2,505,805	\$2,488,464	\$2,630,318	\$2,587,682	0.81%	-1.62%
Non Operational							
Redemption of Principal	831	\$670,503	\$784,568	\$798,836	\$830,154	5.48%	3.92%
Construction Services	450	\$1,218	\$0	\$19,597	\$641,727	379.13%	3174.68%
Interest	832	\$143,163	\$125,700	\$98,257	\$249,301	14.87%	153.72%
Other Professional and Technical Services	319	\$0	\$0	\$85,665	\$236,383	NA	175.94%
Non - Certified Salaries	120	\$143,519	\$138,680	\$144,618	\$154,960	1.94%	7.15%
Certified Salaries	110	\$34,339	\$40,908	\$53,628	\$50,262	9.99%	-6.28%
Public Employees Retirement Fund	214	\$10,049	\$11,068	\$12,500	\$12,820	6.28%	2.56%
Social Security Noncertified	211	\$9,310	\$8,696	\$9,163	\$9,878	1.49%	7.81%
Equipment	730	\$43,014	\$47,781	\$53,813	\$7,285	-35.85%	-86.46%
Teacher Retirement Fund, After 7-1-95	216	\$3,037	\$3,423	\$4,867	\$4,714	11.62%	-3.16%
Repairs and Maintenance Services	430	\$55,008	\$91,754	\$38,216	\$4,495	-46.53%	-88.24%
Social Security Certified	212	\$2,627	\$3,347	\$4,137	\$3,845	9.99%	-7.08%
Operational Supplies	611	\$1,912	\$2,642	\$2,814	\$2,312	4.86%	-17.85%
Severance/Early Retirement Pay	213	\$1,507	\$1,262	\$1,608	\$1,655	2.37%	2.93%
Workers Compensation Insurance	225	\$776	\$926	\$1,232	\$1,384	15.57%	12.32%
Other Group Insurance Authorized by Statute	224	\$969	\$1,016	\$675	\$763	-5.80%	13.08%
Group Health Insurance	222	\$233	\$192	(\$91)	\$344	10.23%	477.30%
Teacher Retirement Fund, Prior to 7-1-95	215	\$176	\$299	\$182	\$163	-1.87%	-10.31%
Group Life Insurance	221	\$147	\$167	\$167	\$158	1.82%	-5.39%
Bank Service Charges	871	\$600	\$850	\$750	\$0	-100.00%	-100.00%
Non Operational Total		\$1,122,107	\$1,263,280	\$1,330,633	\$2,212,603	18.50%	66.28%
Grand Total		\$9,932,582	\$9,932,342	\$10,176,292	\$11,143,470	2.92%	9.50%